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2016

# Bachelor of Science in Accounting Course Descriptions 2016

Nova Southeastern University

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# Bachelor of Science in Accounting Course Descriptions 2016

## Course Descriptions

Full-Time professionals are available to discuss the B.S. in Accounting curriculum with you in greater detail. Simply call 800.338.4723 or contact our [Office of Undergraduate Admissions](#).

### Business Core Courses

#### **ACT 2200 Financial Accounting** (3 cr.)

Provides an introduction to financial accounting and its decision-making elements. Areas covered are the conceptual frameworks of accounting, financial statements and their components, and advance manufacturing environments. Prerequisites: MATH 1030 or higher.

#### **ACT 2300 Managerial Accounting** (3 cr.)

Integrates the accounting process with the planning, coordinating, and control functions of the business organization. Topics include strategic planning, tactical and operational decision making, budgeting, responsibility accounting, and performance measurement. Prerequisites: MATH 1030 or higher

#### **FIN 3010 Corporation Finance** (3 cr.)

Applies financial management to organizations. Topics include ratio analysis, leverage, cash budgeting, and capital structure. Prerequisites: ACT 2200, ECN 2020, AND MATH 2020

#### **INB 3550 International Business** (3 cr.)

Surveys the legal and cultural environment of international business; the international financial system; management of international operations; personnel and labor relations; international marketing; international economics, trade, and finance; multinational enterprise; and international accounting. Prerequisite: ECN 2025

#### **ISM 3660 Management Information Systems** (3 cr.)

Discusses the use of computers in business, as well as database management and information system fundamentals. Prerequisites: TECH 1110, MGT 2050, and MKT 3050.

#### **MGT 2050 Principles of Management** (3 cr.)

Provides an overview of management history and theory, schools of management thought, the functions and processes of management, and the environment within which the modern manager operates.

#### **MGT 2150 Business Law I** (3 cr.)

Sets forth, explains, illustrates, and applies fundamental principles of business law to modern day business problems. Important subject matters covered are introduction to the legal system, constitutional law as applied to business, contract law and sales law, agency and employment law, types of business organizations, and torts and products liability law. Credit cannot be obtained for both this course and LEGS 3400.

#### **MGT 4100 Business Ethics** (3 cr.)

Examines the nature of morality and theories of normative ethics. Identifies a variety of ethical issues and moral challenges involving consumers, the environment, the professions, and the role of the corporation in our society. Prerequisite: Senior standing.

**MGT 4170 Organizational Behavior (3 cr.)**

Organizational Behavior: Explores the interaction of individuals and the organization as a dynamic interplay that affects total organizational effectiveness. Topics include the role of effective communication in the organization, motivation, leadership and values. Prerequisite: MGT 2050.

**MGT 4880 Business Strategy and Policy (3 cr.)**

Business Strategy and Policy is an integrative senior course in strategic management building on functional area learning in management, accounting, finance, operations and marketing. The course focuses on the solution of specific business problems utilizing a corporate simulation which requires students to develop a strategy to lead their own company and implement the strategy through tactics for operations, management, marketing, and finance. Students are measured by a balanced scorecard estimating their performance in each area and their preparation for the future. Prerequisites: FIN 3010 and Senior Standing.

**MKT 3050 Marketing Principles and Application (3 cr.)**

A focus on the marketing concept, and examination of a marketing oriented firm. Topics include consumer behavior, market analysis and the marketing mix. Students will produce a marketing plan.

**OPS 3880 Operations Management (3 cr.)**

This course approaches Operations Management from the "inside-out." It develops the student's personal understanding of processes, process capabilities and results and then transfers those into the business environment. The course builds on an understanding of applied statistics to develop an understanding of the planning and the processes involved in the creation of value both through provision of services and manufacture of goods. Topics include process flow and capability, operations strategy, total quality management (TQM), supply chain and capacity management, process improvement, project management. Prerequisites: Math 3020 or Math 3020H, or Math 2020, or Math 2020H.

**TECH 1110 Technology in Information Age (3 cr.)**

In this course, students work for mastery of basic computer application skills in file management, word processing, spreadsheet, charting, database, Internet research, and web authoring/publishing. In addition, students acquire a deeper understanding of technology as used by professionals in all information technology fields, current trends, ethical use of technology, and technology management. A challenge exam (passing score = 75 percent) is available for those students who believe they already possess these skills.

**Accounting Major Courses****ACT 3030 Cost Management (3 cr.)**

Students learn cost measurement techniques in the manufacturing and service sectors. Using a strategic approach, the course examines the design and operation of cost accounting systems in both traditional and advanced manufacturing environments. Prerequisite: ACT 2300 and ACT 3050

**ACT 3050 Intermediate Accounting I (3 cr.)**

Study the conceptual framework of accounting and the development of the balance sheet and income statement. Examine the concepts underlying the valuation of current and non-current assets and current liabilities. Cover the recognition and measurement of Income. Prerequisite: ACT 2200.

**ACT 3060 Intermediate Accounting II (3 cr.)**

Continuation of Intermediate Accounting I. Study of long-term liabilities (including bonds, pensions, and leases), inter-period tax allocation, owners' equity, and earnings per share. Prerequisite: ACT 3050.

**ACT 3070 Intermediate Accounting III (3 cr.)**

This course continues the analysis of the accounting principles used to generate financial statements. Topics covered include an investigation of stockholder's equity, earnings per share, the statement of cash flows, investments, derivatives, and accounting changes and error correction. Prerequisite: ACT 3060.

**TXX 3110 Federal Taxation I (3 cr.)**

Examines the fundamentals of individual income taxation. A background of accounting courses is not essential for this course. The course may be of special interest to non business majors. Topics include exemptions, exclusions, and deductions available to the individual. These concepts will aid the student in the preparation of an individual tax return. Prerequisite: ACT 2200.

**ACT 3150 Business Law for Accountants (3 cr.)**

A survey course focusing on the legal aspects of business decision-making, including torts, contracts, Uniform Commercial Code, and debtor/creditor law. The course provides students with an understanding of the role of legal rules and their impact on business. Students learn through assignments that teach them to analyze issues and appreciate the philosophy behind court decisions. The course focuses on those areas of business law that are necessary for successful completion and passing of the CPA exam. Prerequisites: MGT 2150, ACT 2300, and ACT 3050.

**ACT 4010 Advanced Accounting (3 cr.)**

Study of accounting principles and practices related to business combinations (accounting for mergers and acquisitions, constructing consolidated financial statements), foreign operations (recording foreign currency transactions and hedging exchange risk, currency translation of foreign subsidiary financial statements), and local governments. Examination of the cash flow statement and accounting changes. Prerequisite: ACT 3070 or equivalent.

**ACT 4050 Accounting Information Systems (3 cr.)**

Examines the design, construction, and operation of accounting information systems. Information theory, database construction, computer hardware and software selection, and internal control are also covered. Prerequisites: ACT 3070.

**ACT 4060 Seminar in Accounting (3 cr.)**

In this course, students will examine current issues in accounting and review the topics covered on the CMA exam. Prerequisites: ACT 3030 and ACT 3070, Co-requisite ACT 4010 and ACT 4050.

**TXX 4110 Federal Taxation II (3 cr.)**

A study of the income taxation of corporations and their shareholders; partnerships and their partners; and estates and trusts and their beneficiaries. Includes a study of the rights and obligations of the taxpayers in dealing with the Internal Revenue Service. Prerequisites: TXX 3110 and ACT 3050.

**ACT 4210 Auditing I (3 cr.)**

Provides an overview of basic auditing concepts, auditing standards, and audit programs. Special emphasis is given to preparing the student for the auditing section of the CPA examination. Prerequisite: ACT 3060.